IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITON NO.1971 OF 2006

Jer Master & Ors. ..Petitioners.

V/s.

P.S.Sugathan, Income Tax Officer & Ors. ..Respondents.

Mr.F.B.Anbdhyarjuna, senior advocate with Ms.Pallavi Divekarfor petitioners.

Mr.R.K.Sharma for respondents.

CORAM : H.L.GOKHALE AND J.P.DEVADHAR, JJ.

DATED : 4TH SEPTEMBER, 2006.

P.C. :-

. Heard Mr.Andhyarjuna, senior advocate with Ms.Pallavi Divekar for the petitioners. Mr.Sharma appears for the respondents. Petitioner makes a number of grievances which are set up in prayer clause (a) of the petition and also seeks a direction that the attachment of the bank account of petitioners be lifted.

2. The basis of this submission is a challenge to the order dated 17th May, 2006 which is at Exhibit-T to the petition. The Director of Income Tax (Exemptions) has recorded that the petitioners have not filed any revision application as contended by the

petitioners.

3. Mr.Sharma has filed affidavit of Mr.P.S. Sugathan today in the court and he has reiterated that neither a revision application nor a rectification application was ever filed.

4. Mr.Andhyarjuna has taken instructions from a trustee of the concerned Trust and he seeks permission to withdraw the petition and states that without prejudice to the statements made in the petition, the petitioner will file a Revision Application under section 264 of the Income Tax Act and all that he requests is that the application when filed be decided on merits. Accordingly, we direct the respondents to decide the Revision Application filed by the petitioners. The same will be decided on its own merits, as expeditiously as possible and preferaly by the end of October, 2006.

5. Petition is dismissed as withdrawn in the above terms.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)